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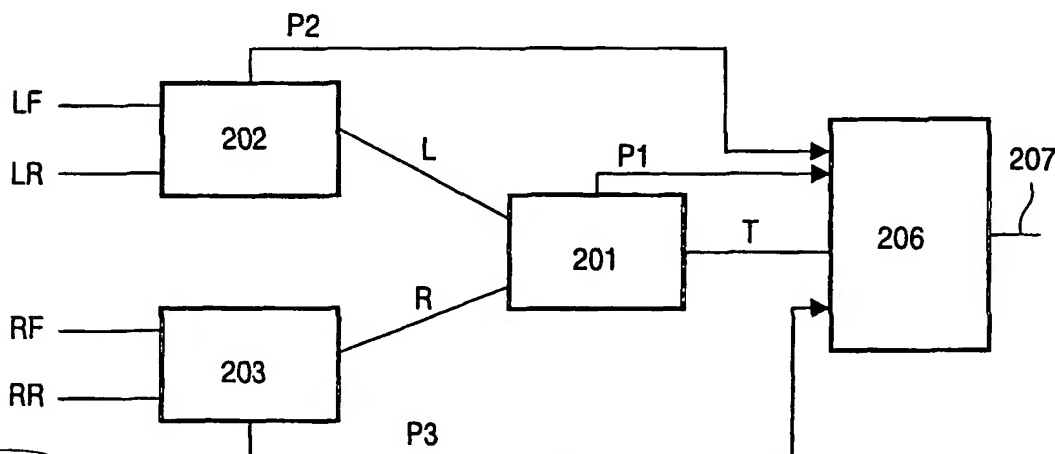
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(54) Title: AUDIO CODING



(57) Abstract: A method of encoding a multi-channel audio signal including at least a first signal component (LF), a second signal component (LR) and a third signal component (RF). The method comprises the steps of encoding the first and second signal components by a first parametric encoder (202) resulting in a first encoded signal (L) and a first set of encoding parameters (P2); encoding the first encoded signal and a further signal (R) by a second parametric encoder (201), resulting in a second encoded signal (T) and a second set of encoding parameters (P1), where the further signal is derived from at least the third signal component; and representing the multi-channel audio signal at least by a resulting encoded signal (T) derived from at least the second encoded signal, by the first set of encoding parameters and by the second set of encoding parameters.